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Directive 03-10: Revised Instructions to 2002 Form 3F

In the Line Instructions for Question 3 for Form 3F (2002), Regulated Investment Companies (RICs) are required to file informational returns. This notice clarifies those instructions. For tax year 2002 and all preceding tax years, RICs are required to file informational returns only in the year the RIC makes its election to be a RIC (See I.R.C., § 851(b)(1)), and in the final year that it exists as a qualified RIC under I.R.C., § 851. The informational return shall be in the form described in the Form 3F Instructions. The Department is currently reviewing whether for future tax years it will require RICs to follow this revised instruction in DD 03-10 or the original instruction for Question 3 for Form 3F.

/s/ Alan LeBovidge
Alan L. LeBovidge,
Commissioner of Revenue

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DD 03-10

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